

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No.XLIX of 1358 F.) and the Rules made there under – Adaptation with amendment to the State of Andhra Pradesh under Section 101 of the Andhra Pradesh Reorganization Act, 2014 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 123

Dated:08-04-2015.

Read the following:-

- 1) The Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014)
- 2) From the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, Letter Ref.No.AI(1)/2/2014, Dated:21-07-2014.
- 3) Govt.Memo.No.23842/CT-II(2)/2014-1, Dated:31-10-2014.
- 4) From the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, Letter Ref.No.AI(1)/2/2014, Dated:08-12-2014.

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ORDER:

Whereas, under section 101 of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014), the appropriate Government i.e., Government of the State of Andhra Pradesh is empowered by order, to make such adaptations and modifications of any law (as defined in section 2(f) of the Act) made before 02-06-2014, whether by way of repeal or amendment as may be necessary or expedient, for the purpose of facilitating the application of such law in the State of Andhra Pradesh before expiration of two years from 02-06-2014; and thereupon every such law shall have effect subject to the adaptation and modifications so made until altered, repealed or amended by a competent Legislature or other Competent Authority;

2. And whereas, it has become necessary to adapt the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli (Regulation No.XLIX of 1358 F.) for the purpose of facilitating their application in relation to the State of Andhra Pradesh;

3. Accordingly, the following Notification will be published in Part-1, Extra-Ordinary Gazette of the Andhra Pradesh State:

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014), the Governor of Andhra Pradesh hereby makes the following order, namely:-

1. (1) This order may be called the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli and the Rules made there under (Andhra Pradesh Adaptation) Order, 2015.

(2) It shall be deemed to have come into force with effect from 02-06-2014.

2. In this order, the law i.e., Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli being adopted in this order shall have the same meaning as defined in section 2(f) of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014).

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3. The Andhra Pradesh General Clauses Act, 1891 (Act No.1 of 1891), applies for the interpretation of this order as it applies for the interpretation of a State Act.

4. In the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 Fasli,-

- (1) In the preamble, in paragraph 2, the words "of the Telangana area" shall be omitted.
- (2) In section 1,-
 - (i) In sub-section (1), the expression "(Telangana Area)" shall be omitted.
 - (ii) In sub-section (2), the words "of the Telangana Area" and the word "military" shall be omitted.
- (3) In section 2,-
 - (i) In clause (b), for the words "for the Management thereof;" the words "for the management thereof and includes a person responsible for running centres displaying such races in Television or Off-Course Tote Centres;" shall be substituted;
 - (ii) In clause (d), after the words "the precincts thereof", the words "and the centres displaying such races in Television or Off-Course Tote Centres",
 - (iii) After clause (e), the following new clause shall be added, namely:-
 - "(f) "The centres displaying such races in Television or Off-Course Tote Centres" shall mean the centres where the License book makers referred to in clause (c) under section 12 chapter II carries on the business or vocation of or acts as book makers or turf commission agent under a License or permit issued under the said clause.

5. In section 11, for the expression "the Hyderabad Entertainment Tax Act, 1355 Fasli or the Andhra Pradesh (Telangana Area) District Municipalities Act, 1956) (Act XVIII of 1956) or Andhra Pradesh Telangana Area District Boards Act, 1955 (Act 1 of 1956), the expression "the Andhra Pradesh Entertainments Tax Act, 1939 (Act X of 1939), or the Andhra Pradesh Municipalities Act, 1965 (Act 6 of 1965) or the Andhra Pradesh (Andhra Area) District Boards Act, 1920 (Act XIV of 1920); shall be substituted.

6. As and from the appointed day, the Regulations and Rules mentioned in the Schedule to this Order, shall be altered, repealed or amended by a competent Legislature or other competent authority, and have effect subject to the adaptations and modifications directed by that Schedule.

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7. For the purpose of this Order and the Regulations adapted herein, the expression "the State" shall have the meaning and area as specified in section 4 of the Andhra Pradesh Re-organisation Act, 2014.

Schedule

(see paragraph 6)

- 1) The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 (Regulation XLIX of 1358 Fasli), and,
- 2) The Hyderabad Horse Racing and Betting Tax Rules, 1949 as amended from time to time,
- 3) In the said rules as adopted, the following modifications are made:-
 - (i) In the title of the Rules, for the word "Hyderabad" the words "Andhra Pradesh" shall be substituted.
 - (ii) In Rule-1, for the word "Hyderabad" the words "Andhra Pradesh" shall be substituted.
 - (iii) In sub-rule (a) of Rule-2, for the word "Hyderabad" the words "Andhra Pradesh" shall be substituted.
 - (iv) In the title for forms appended to the rules, for the word "Hyderabad" the words "Andhra Pradesh" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)(FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad..for publication of the Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, Office of the
Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Dept.,
B.R.K.R.Offices Building Complex, Tank Bund Road, Hyderabad.
The Accountant General, Andhra Pradesh, Hyderabad,
The Law (H) Department./ The Law (F) Department.
The P.S. to the Principal Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S. to Principal Secretary to Government (CT&Ex), Revenue Department.
Sf/Sc.

// Forwarded :: By Order //

SECTION OFFICER